AMENDMENTS TO THE CLAIMS

Claim 1 (Currently Amended): A magnetic recording medium, comprising a lower non-magnetic layer on one surface of a non-magnetic support, an upper magnetic layer on the lower non-magnetic layer, and a back coat layer on the other surface of the non-magnetic support, wherein

the lower non-magnetic layer contains carbon black, a non-magnetic inorganic powder other than carbon black, and a binder resin;

the upper magnetic layer contains at least a ferromagnetic powder, a binder resin, and an abrasive having a Mohs hardness of 6 or above;

the back coat layer contains carbon black, a non-magnetic inorganic powder other than carbon black, and a binder resin; and

the magnetic layer has a SENDUST abrasion volume S_{MC} of 3.0×10^4 $(\mu m)^3/m$ or less and a ratio (S_{BC}/S_{MC}) of a SENDUST abrasion volume S_{BC} by the back coat layer to the SENDUST abrasion volume S_{MC} by the magnetic layer is in the range of 0.5 to 3.0.

Claim 2 (Original): The magnetic recording medium according to claim 1, wherein the SENDUST abrasion volume S_{BC} by the back coat layer is in the range of 0.4×10^4 $(\mu m)^3/m$ or more and 4.0×10^4 $(\mu m)^3/m$ or less.

Claim 3 (Original): The magnetic recording medium according to claim 1, wherein a surface roughness Ra of the back coat layer is 20 nm or less.

Claim 4 (Original): The magnetic recording medium according to claim 1, wherein an AFM surface roughness Ra of the magnetic layer is in the range of 3.0 to 8.0 nm.

Claim 5 (Original): The magnetic recording medium according to claim 1, wherein the magnetic layer has a thickness of 0.3 μm or less.

Claim 6 (Original): The magnetic recording medium according to claim 1, wherein a coefficient of kinetic friction of the back coat layer is in the range of 0.10 to 0.40.

Claim 7 (Original): The magnetic recording medium according to claim 1, wherein a centerline average roughness Ra of the surface of the magnetic layer is in the range of 1.0 to 8.0 nm.